

CONSUMER USE TAX RETURN

This return is for use by consumers of tangible personal property not sellers.
If you are a seller, you must apply for a Sales Tax Permit.

MAIL ORIGINAL TO: STATE OF NEVADA - SALES/USE
PO BOX 52609
PHOENIX AZ 85072-2609

For Department Use Only

Return for period ending

Due on or before

Date paid

If POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY. If your business name or address has changed, please contact the Call Center at (866) 962-3707 as soon as possible to update your account with the Department.

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ENTER AMOUNTS IN COUNTY OF USE	AMOUNT SUBJECT TO USE TAX	TAX RATE	CALCULATED TAX
TAX CALCULATION FORMULA	COLUMN A	x COLUMN B	= COLUMN C
01 CHURCHILL			
02 CLARK			
03 DOUGLAS			
04 ELKO			
05 ESERALDA			
06 EUREKA			
07 HUMBOLDT			
08 LANDER			
09 LINCOLN			
10 LYON			
11 MINERAL			
12 NYE			
13 CARSON CITY			
14 PERSHING			
15 STOREY			
16 WASHOE			
17 WHITE PINE			
TOTAL			

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN. **RETURN MUST BE SIGNED.**

ENTER NAME OF PERSON
SIGNING RETURN _____

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT _____

TITLE _____ PHONE NUMBER (WITH AREA CODE) _____

FEDERAL TAX ID NUMBER (EIN OR SSN) _____

DATE _____

18. NET USE TAX (SUM OF COLUMN C)

19. PENALTY (LINE 18 x)

20. INTEREST (See instructions for current rate and calculation)

21. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT

22. LESS CREDIT(S) APPROVED BY THE DEPARTMENT

23. TOTAL AMOUNT DUE AND PAYABLE

24. TOTAL AMOUNT REMITTED WITH RETURN

18.	
19.	
20.	
21.	
22.	
23.	
24.	

MAKE CHECKS PAYABLE TO:
NEVADA DEPARTMENT OF TAXATION

To e-mail, save this form to your computer and e-mail the attachment to nevadaolt@tax.state.nv.us with the subject of 'Consumer Use Tax Return'.
Your email, including attachments, cannot exceed 10 MB.

CONSUMER USE TAX RETURN INSTRUCTIONS

This return is for consumers of tangible personal property - not sellers.

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

LINES 1 THROUGH 17

COLUMN A: AMOUNT SUBJECT TO USE TAX - On the appropriate county line, enter the purchase price of merchandise, equipment or other tangible personal property purchased without payment of Nevada sales tax and stored, used or consumed by you rather than being resold. *NOTE: If you have a contract exemption, give contract exemption number.*

COLUMN C: CALCULATED TAX - Amount Subject to Use Tax (Column A) × Tax Rate (Column B) = Calculated Tax (Column C).

LINE 18 Enter the sum of Column C.

LINE 19 If this return is not submitted/postmarked and taxes are not paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days the payment is late per NAC 360.395 (see table below). The maximum penalty amount is 10%.

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21 - 30	8%	0.08
31 +	10%	0.10

Determine the number of days late the payment is, and multiply the net tax owed (Line 18) by the appropriate rate based on the table above. The result is the amount of penalty that should be entered. For example, the taxes were due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%. The penalty and interest amounts are automatically calculated for you if this form is completed on your computer.

LINE 20 To calculate interest, multiply Line 18 x 0.75% (or .0075) for each month payment is late.

LINE 21 Enter any amount due for prior reporting periods for which you have received a Department of Taxation billing notice.

LINE 22 Enter amount due to you for overpayment made in prior reporting periods for which you have received a Department of Taxation credit notice. Do not take the credit if you have applied for a refund. *NOTE: Only credits established by the Department may be used.*

LINE 23 Add Lines 18, 19, 20, 21 and then subtract Line 22 and enter the result.

LINE 24 Enter the total amount paid with this return. Complete and detailed records of all purchases as well as income from all sources and expenditures for all purposes, must be kept so your return can be verified by a Department auditor.

YOU MUST COMPLETE THE SIGNATURE PORTION BY TYPING IN THE NAME OF THE PERSON SIGNING THE RETURN AND MAIL TO: Nevada Department of Taxation, PO Box 52609, Phoenix, AZ 85072-2609, or drop off at your local office.

DO NOT SUBMIT A PHOTOCOPY OF A PRIOR PERIOD FORM, YOUR FILING WILL POST INCORRECTLY.

If you have questions concerning this return, please call our Department's Call Center at: (866) 962-3707.

**** For up-to-date information on tax issues, be sure to check our website -- <http://tax.nv.gov/> -- every January, April, July and October for Tax Notes articles. ****